

State of Washington Corrective Action Plan

*OMB Circular A-133 Audit
For the Fiscal Year Ended
June 30, 2003*

(This plan only addresses findings reportable under the revised OMB Circular A-133.)

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QC – Questioned Costs

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Department of Community, Trade and Economic Development (CTED)

Fiscal Year	Finding Number	Finding and Corrective Action Plan
03	1	<p>Finding: The Department of Community, Trade and Economic Development did not comply with federal requirements for time and effort reporting and suspension and debarment.</p> <p>Questioned Costs: <u>CFDA #</u> <u>Amount</u> 14.239 \$287,376</p> <p>Status: Corrective action in progress</p> <p>Corrective Action: <u>Suspension and Debarment</u> The basis of the finding is that CTED did not collect required certification forms from all of its subrecipients and potential contractors. The auditors noted that CTED did consult the federal List of Excluded Parties before awarding any contracts. Subsequent to the audit finding the federal rule has been changed (November 23, 2003) to no longer require a certification form. The current federal rule requires either language in the contract or consultation with the List of Excluded Parties.</p> <p>To satisfy rule requirements in existence in the audit year, the Administrative Services Division of CTED communicated the old suspension and debarment requirements to all CTED employees. Program managers were required to review their current practices, determine if compliant and when necessary correct any non-compliant issues.</p> <p>The Housing Division, HOME program, decided to require suspension and debarment certifications for all of its construction-related contractors.</p> <p>(Continued)</p>

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Department of Community, Trade and Economic Development (CTED)

Fiscal Year	Finding Number	Finding and Corrective Action Plan
03	1 (Cont'd)	<p>Corrective Action:</p> <p>The Housing Division, HOME program:</p> <ul style="list-style-type: none"> As of January 2004, required all future subrecipients and contractors receiving awards for HOME funds for construction projects to sign and submit the U.S Department of Housing and Urban Development (HUD) form 2992, <u>Certification Regarding Debarment and Suspension</u> before contracts would be executed. Will obtain a completed HUD form 2992 certification from all of the current 2003 subrecipients and contractors using HOME funds for construction projects. This will be completed by April 30, 2004. Updated the Housing Finance Unit (HFU) contract - General Terms and Conditions, Section 7.01 Certification Regarding Debarment, Suspension, or Ineligibility to include the requirement for subrecipients and contractors to sign and submit HUD form 2992. This was completed by January 31, 2004. <p>To recognize the revised rules on suspension and debarment, including the phasing out of HUD form 2992, the Administrative Services Division, will issue a new Department policy on suspension and debarment by June 2004.</p> <p><u>Time and Effort Reporting</u> For compliance with the time and effort requirement for staff that work solely on one federal grant or activity, CTED will revise the timesheet template to include a time and effort certification statement. All supervisors, or their designee, will be required to review the timesheets and sign the certification semi-monthly.</p> <p>Housing Division staff that charge their time to HOME and other activities will have their time sheet reporting adjusted via an after-the-fact, quarterly time and effort analysis. The adjustments will be made quarterly or annually depending on the size of the variance [per OMB Circular A-87, Attachment B, Section 11h(5)(e)(iii)].</p> <p>CTED will seek approval from its federal oversight agency to use this alternative time and effort distribution system.</p> <p>Completion Date: Estimated, June 2004</p>

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Department of Community, Trade and Economic Development (CTED)

Fiscal Year	Finding Number	Finding and Corrective Action Plan					
03	2	<p>Finding:</p> <p>Questioned Costs:</p> <p>Status:</p> <p>Corrective Action:</p> <p>Completion Date:</p>	<p>The Department of Community, Trade and Economic Development did not comply with federal requirements for time and effort reporting.</p> <table><tr><td><u>CFDA #</u></td><td><u>Amount</u></td></tr><tr><td>93.568</td><td>\$174,679</td></tr></table> <p>Corrective action in progress</p> <p>CTED is taking the following corrective actions to address the conditions noted in the Low Income Home Energy Assistance Program (LIHEAP) finding on Time and Effort requirements:</p> <p>For compliance with the time and effort requirement for staff that work solely on one federal program, CTED will revise the timesheet template to include a time and effort certification statement. All supervisors, or their designees, will be required to review the timesheets and sign the certification semi-monthly.</p> <p>CTED staff that charge their time to LIHEAP and other activities will have their time sheet reporting adjusted via an after-the-fact, quarterly time and effort analysis. The adjustments will be made quarterly or annually depending on the size of the variance [per OMB Circular A-87, Attachment B, Section 11h(5)(e)(iii)].</p> <p>CTED will seek approval from its federal oversight agency to use this alternative time and effort distribution system.</p> <p>Estimated, June 2004</p>	<u>CFDA #</u>	<u>Amount</u>	93.568	\$174,679
<u>CFDA #</u>	<u>Amount</u>						
93.568	\$174,679						

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Employment Security Department (ESD)

Fiscal Year	Finding Number	Finding and Corrective Action Plan					
03	3	Finding:	The Employment Security Department did not comply with federal requirements for payroll time and effort reporting for the Unemployment Insurance program.				
		Questioned Costs:	<table><tr><td><u>CFDA #</u></td><td><u>Amount</u></td></tr><tr><td>17.225</td><td>\$58,600</td></tr></table>	<u>CFDA #</u>	<u>Amount</u>	17.225	\$58,600
<u>CFDA #</u>	<u>Amount</u>						
17.225	\$58,600						
		Status:	Corrective action in progress				
		Corrective Action:	The six employees whose salaries were questioned in this audit finding have been counseled as to proper time reporting practices. The agency will continue to emphasize the importance of federal time reporting requirements to all staff. ESD will work with the U.S. Department of Labor on resolving these questioned costs.				
		Completion Date:	Estimated, February 2005				

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Employment Security Department (ESD)

Fiscal Year	Finding Number	Finding and Corrective Action Plan					
03	4	<p>Finding:</p> <p>The Employment Security Department paid unemployment insurance benefits to claimants who were not eligible and made payments to claimants during their first week of unemployment, which is prohibited by state law.</p> <p>Questioned Costs:</p> <table><tr><td><u>CFDA #</u></td><td><u>Amount</u></td></tr><tr><td>17.225</td><td>\$767,677 *</td></tr></table> <p>Status:</p> <p>Corrective Action:</p> <p>ESD:</p> <ol style="list-style-type: none">Has implemented a cross-match of unemployment insurance (UI) benefit claimants against the Social Security Administration to identify invalid social security numbers, including those of deceased persons.Will research the feasibility of a cross-match to identify incarcerated claimants.Will continue to work with the Department of Labor and Industries to identify and prevent individuals from receiving UI payments while receiving time loss payments.Will continue to devote investigative resources to the areas determined to be most cost-beneficial.Will revise internal systems to prevent payments to claimants for weeks in which they were not entitled. <p>Completion Date:</p>	<u>CFDA #</u>	<u>Amount</u>	17.225	\$767,677 *	
<u>CFDA #</u>	<u>Amount</u>						
17.225	\$767,677 *						
		Estimated, June 2004					

* Questioned costs relate to state and employer contributed funds, not federal.

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Employment Security Department (ESD)

Fiscal Year	Finding Number	Finding and Corrective Action Plan					
03	5	Finding:	The Employment Security Department did not comply with federal requirements for payroll time and effort reporting for the Workforce Investment Act program. **				
		Questioned Costs:	<table><tr><td><u>CFDA #</u></td><td><u>Amount</u></td></tr><tr><td>17.255 **</td><td>\$27,517</td></tr></table>	<u>CFDA #</u>	<u>Amount</u>	17.255 **	\$27,517
<u>CFDA #</u>	<u>Amount</u>						
17.255 **	\$27,517						
		Status:	Corrective action in progress				
		Corrective Action:	The two agency staff whose salaries were questioned in this audit finding had been counseled as to proper time reporting practices as a result of an audit finding in state fiscal year 2002. Time charges for both employees were included in testing of this program by the State Auditor's Office for state fiscal year 2003. No exceptions were found. ESD will work with the U.S. Department of Labor on resolving the questioned costs.				
		Completion Date:	Estimated, February 2005				

** This finding relates to a compliance issue that occurred in state fiscal year 2001. CFDA 17.255 was the applicable catalog number at that time.

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Interagency Committee for Outdoor Recreation (IAC)

Fiscal Year	Finding Number	Finding and Corrective Action Plan					
03	6	Finding:	The Washington Interagency Committee for Outdoor Recreation should improve its internal control over federal reporting.				
		Questioned Costs:	<table><tr><td><u>CFDA #</u></td><td><u>Amount</u></td></tr><tr><td>11.438</td><td>\$0</td></tr></table>	<u>CFDA #</u>	<u>Amount</u>	11.438	\$0
<u>CFDA #</u>	<u>Amount</u>						
11.438	\$0						
		Status:	Corrective action complete				
		Corrective Action:	<p>IAC has established procedures that ensure federal reporting is accurate and timely and in accordance with grant requirements.</p> <ol style="list-style-type: none">1. The agency Financial Manager prepares the federal reports.2. Federal reports are reconciled with reports from the state's financial reporting system (AFRS).3. Per the recommendation of the auditor, the federal reports include both cash and accrued expenditures. Accruals are reported when they are established in AFRS.4. There is supervisory review to ensure the reports are timely and reconciled with AFRS reports.				
		Completion Date:	January 28, 2004				

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Department of Health (DOH)

Fiscal Year	Finding Number	Finding and Corrective Action Plan					
03	7	Finding:	The Department of Health does not adequately monitor its subrecipients for the Breast and Cervical Cancer program.				
		Questioned Costs:	<table><tr><td><u>CFDA #</u></td><td><u>Amount</u></td></tr><tr><td>93.919</td><td>\$0</td></tr></table>	<u>CFDA #</u>	<u>Amount</u>	93.919	\$0
		<u>CFDA #</u>	<u>Amount</u>				
		93.919	\$0				
		Status:	Corrective action in progress				
Corrective Action:	All community-based subrecipients submit electronic documentation for clinical costs, monthly. All local health jurisdiction subrecipients submit electronic documentation for clinical costs, monthly. Both community-based and local health jurisdictions will have financial documentation reviewed, on site periodically, in conjunction with other department programs, and through a program review/quality assurance process that is under development.						
Completion Date:	Estimated, September 2004						

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Department of Social and Health Services (DSHS)

Fiscal Year	Finding Number	Finding and Corrective Action Plan					
03	8	Finding:	The Department of Social and Health Services, Medical Assistance Administration (MAA), received federal Medicaid funds for unallowable services provided to undocumented aliens.				
		Questioned Costs:	<table><tr><td><u>CFDA #</u></td><td><u>Amount</u></td></tr><tr><td>93.778</td><td>\$671,210</td></tr></table>	<u>CFDA #</u>	<u>Amount</u>	93.778	\$671,210
<u>CFDA #</u>	<u>Amount</u>						
93.778	\$671,210						
		Status:	Corrective action in progress				
		Corrective Action:	<p>Recommendation: <u>Develop internal controls that would require employees to verify applicant’s social security numbers and heed alerts sent by the Social Security Administration pertaining to invalid social security numbers (SSNs).</u></p> <p>DSHS partially concurred with the finding. However, the auditor fails to recognize there are legitimate reasons why the state may be unable to obtain a correct SSN. On page F-34, MAA explains in detail many of the reasons and situations. DSHS also lists several steps it is taking to improve the accuracy of SSNs used in its programs and systems.</p> <p>Recommendation: <u>Develop clear policy and procedure manuals.</u></p> <p>The Department will review the coding to identify emergent and non-emergent procedures for areas of improvement and its manuals for ease of use.</p> <p>Recommendation: <u>Establish internal controls that ensure staff make consistent referrals to medical consultants for diagnoses that are not listed in the eligibility manual and ensure that consultants respond promptly.</u></p> <p>MAA will need to review the cases tested by the State Auditor’s Office (SAO) to determine which programs and services are involved and if errors are involved, determine any necessary corrective action.</p> <p>(Continued)</p>				

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Department of Social and Health Services (DSHS)

Fiscal Year	Finding Number	Finding and Corrective Action Plan	
03	8 (Cont'd)	Corrective Action:	<p>Recommendation: <u>Develop an accounting system that would differentiate emergency from non-emergency procedures so that the appropriate funds could be used to pay for the designated services.</u> MAA will look for opportunities to incorporate this recommendation into the 2005/2007 Chart of Accounts and the Medical Management Information System (MMIS) reprocurement, as appropriate.</p> <p>Recommendation: <u>Work with the U.S. Department of Health and Human Services to determine if any unallowable costs charged to Medicaid must be returned.</u> DSHS does not concur with the questioned costs of \$671,210. Nursing homes and Community Options Program Entry System (COPES) clients, by nature of their functional assessment, meet medical condition criteria as outlined on page F-34.</p>
		Completion Date:	Estimated, July 2005

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Department of Social and Health Services (DSHS)

Fiscal Year	Finding Number	Finding and Corrective Action Plan					
03	9	<p>Finding:</p> <p>The Department of Social and Health Services, Medical Assistance Administration (MAA), has not established sufficient internal controls to ensure that Medicaid payments are made only to persons with valid social security numbers and are not made on behalf of deceased individuals or persons using the social security numbers of deceased individuals.</p> <p>Questioned Costs:</p> <table><tr><td><u>CFDA #</u></td><td><u>Amount</u></td></tr><tr><td>93.778</td><td>\$10,232</td></tr></table> <p>Status:</p> <p>Corrective Action:</p> <p>DSHS, MAA partially concurs with this finding, however there are many valid reasons why states may be unable to obtain or verify the correct SSN. These situations or reasons are outlined on page F-40. Therefore, depending on the type of assistance or the need to expedite benefits, verification of SSNs is not an eligibility factor for assistance programs.</p> <p>With regard to improving current structure and internal controls, the Department is also taking several steps to improve the accuracy of SSNs for both living and deceased individuals:</p> <ol style="list-style-type: none">1. The Automated Client Eligibility System (ACES) is convening a work group to review options to improve accuracy. This would include further automating how the State queries Social Security Administration (SSA) systems.2. DSHS will conduct a review of current procedures with regard to control checks on SSNs for validity with the intent to identify areas that could be strengthened.3. Based on the above reviews, the Department will provide additional training to involved agency personnel on how to improve accuracy of SSNs.4. When the SSN is entered into ACES, it is verified in the interface. Currently, the interface runs monthly. It will be changed to run daily. <p>The recommendation to resolve the interface problems between ACES and the Medical Management Information System (MMIS) has already been addressed. The Department modified the interface in July 2003.</p> <p>(Continued)</p>	<u>CFDA #</u>	<u>Amount</u>	93.778	\$10,232	
<u>CFDA #</u>	<u>Amount</u>						
93.778	\$10,232						

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Department of Social and Health Services (DSHS)

Fiscal Year	Finding Number	Finding and Corrective Action Plan	
03	9 (Cont'd)	Corrective Action:	The Department has reviewed the transactions tested by the State Auditors Office and concurs with the questioned costs identified in the amount of \$10,232.
		Completion Date:	Estimated, January 2005

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Department of Social and Health Services (DSHS)

Fiscal Year	Finding Number	Finding and Corrective Action Plan					
03	10	<p>Finding:</p> <p>The Department of Social and Health Services, Medical Assistance Administration (MAA), did not provide the State Auditor’s Office reliable records needed for audit in a timely manner.</p> <p>Questioned Costs:</p> <table><tr><td><u>CFDA #</u></td><td><u>Amount</u></td></tr><tr><td>93.778</td><td>\$0</td></tr></table> <p>Status:</p> <p>Corrective Action:</p> <p><u>Develop and follow monitoring procedures that would enable DSHS to supervise the performance of its Medical Management Information System (MMIS) vendor with more scrutiny.</u></p> <ul style="list-style-type: none">• DSHS has modified the contract management plan with the MMIS vendor Affiliated Computer Services to strengthen the quality assurance requirements regarding reporting and data analysis activities.• MAA has implemented new processes for the review and retention of datasets requested by entities outside of DSHS and is implementing a set of protocols that will govern the internal review of data prior to distribution. <p>Completion Date:</p>	<u>CFDA #</u>	<u>Amount</u>	93.778	\$0	<p>Corrective action complete</p> <p>February 27, 2004</p>
<u>CFDA #</u>	<u>Amount</u>						
93.778	\$0						

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Department of Social and Health Services (DSHS)

Fiscal Year	Finding Number	Finding and Corrective Action Plan					
03	11	Finding:	The Department of Social and Health Services (DSHS), Medical Assistance Administration (MAA), has not established sufficient internal controls to ensure financial reports submitted to the federal government comply with Medicaid provisions.				
		Questioned Costs:	<table><tr><td><u>CFDA #</u></td><td><u>Amount</u></td></tr><tr><td>93.778</td><td>\$0</td></tr></table>	<u>CFDA #</u>	<u>Amount</u>	93.778	\$0
<u>CFDA #</u>	<u>Amount</u>						
93.778	\$0						
		Status:	Corrective action in progress				
		Corrective Action:	<p>DSHS partially concurs with the finding and has structured its corrective action by the conditions noted by the auditor:</p> <p>Condition 1: <u>DSHS is not reporting disbursements for alien emergency medical (AEM) services.</u></p> <ul style="list-style-type: none">• The Department agrees that undocumented AEM services should be categorized separate from documented AEM services on the claim; however, the Department is unable to take corrective action at this time. The Automated Client Eligibility System (ACES) and Medical Management Information System (MMIS) do not currently have the capability of capturing undocumented aliens separately from documented aliens and U.S. citizens.• Additionally, the MMIS does not currently have the capability of determining which services were performed as part of an emergent situation and/or any follow-up as required under the decision from <u>Gutierrez v. DSHS</u>, Yakima Superior No. 032017662 (2003). <p>(Continued)</p>				

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Department of Social and Health Services (DSHS)

Fiscal Year	Finding Number	Finding and Corrective Action Plan
03	11 (Cont'd)	<p>Corrective Action:</p> <p>Condition 2: <u>DSHS is underreporting disbursements in some categories.</u> The Department partially concurs with this condition of the finding. The Department is not underreporting expenditures in aggregate. Because of a current situation with the Medical Management Information System (MMIS), there are expenditures included on Line 29, "Other Care Services," that should be reported in other categories on the claim. All reported expenditures are eligible for Title XIX clients. There are also instances where MMIS may not recognize the service code of a disbursement. These disbursements presently are assigned a misleading title of "suspense". These are not suspense items, but are legitimate Title XIX disbursements and are reported as such on the CMS 64 report. This condition was identified by MAA prior to the audit and DSHS personnel are actively working on a solution.</p> <p>Condition 3: <u>The Department does not have sufficient internal controls over preparation of the CMS-64.</u></p> <ul style="list-style-type: none"> • The Department does not agree with the statement "...provides for no monitoring..." nor does it concur with this condition of the finding. CMS has a full time fiscal auditor assigned to the State of Washington who is on-site for several weeks during the preparation of the claim, requesting justification and explanation for specific expenditures. The auditor approves the claim submission prior to DSHS certifying the claim. • Additionally, the entire claim preparation is in itself a reconciliation of Title XIX expenditures. A one-page summary of the reconciliation activity is now prepared prior to the claim certification, previously, the summary was prepared after certification. <p>Condition 4: <u>The Department must establish timely and consistent communications between the Medical Assistance Administration (MAA) and the Office of Accounting Services (OAS).</u></p> <ul style="list-style-type: none"> • There is now better coordination between staffs in the Office of Accounting Services (OAS) and MAA. • Additionally, MAA staff has implemented better tracking and monitoring mechanisms to ensure timely correction of error situations. <p>(Continued)</p>

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Department of Social and Health Services (DSHS)

Fiscal Year	Finding Number	Finding and Corrective Action Plan	
03	11 (Cont'd)	Corrective Action:	Condition 5: <u>The Department must ensure that the coding in the MMIS is accurate.</u> <ul style="list-style-type: none">• MAA has hired a full time fiscal analyst who has been identifying issues with the MMIS coding and developing appropriate corrections.• MAA has also initiated a process for selection of a new MMIS system that will better meet the challenges of adequate monitoring of expenditures, identification of problematic areas and upkeep of coding.
		Completion Date:	Estimated, December 2005

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Department of Social and Health Services (DSHS)

Fiscal Year	Finding Number	Finding and Corrective Action Plan					
03	12	Finding:	The Department of Social and Health Services, Medical Assistance Administration (MAA), has not established sufficient internal controls to ensure the eligibility of families enrolled in the Medicaid Basic Health Plus program.				
		Questioned Costs:	<table><tr><td><u>CFDA #</u></td><td><u>Amount</u></td></tr><tr><td>93.778</td><td>\$8,559</td></tr></table>	<u>CFDA #</u>	<u>Amount</u>	93.778	\$8,559
<u>CFDA #</u>	<u>Amount</u>						
93.778	\$8,559						
		Status:	Corrective action in progress				
		Corrective Action:	<p>The audit finding was divided into three conditional areas:</p> <p>Condition 1: <u>For self-employed households, income information is not corroborated with an independent source such as tax returns from the state’s Department of Revenue or the Internal Revenue Service. Although the Department requires receipts for expenses, for self-employed clients the Department continues to accept a self-declaration of income.</u></p> <p>The department is contacting Center for Medicare and Medicaid Services (CMS) for guidance on this issue.</p> <p>Condition 2: <u>Although income changes must be reported immediately, the Department could not provide evidence of procedures that ensure that this is occurring in a consistent manner.</u></p> <ul style="list-style-type: none">• The Medical Eligibility Determination Section (MEDS) has established and emphasized policies for corroborating client income as outlined in the “Eligibility A-Z” manual.• MEDS does work with Basic Health (BH) during the certification period and continues to follow the “BH/MAA Policy and Procedure” manual.• There is no requirement to verify income unless the income level is questionable. There are several ways to verify income levels when that becomes necessary. <p>(Continued)</p>				

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Department of Social and Health Services (DSHS)

Fiscal Year	Finding Number	Finding and Corrective Action Plan	
03	12 (Cont'd)	Corrective Action:	<p>Condition 3: <u>Eligibility review quotas have not been achieved.</u></p> <p>The Department does concur that case auditing for BH Plus was not in compliance with internal corrective action plan governing adequate resources. It is important to note that this condition relates to case auditing by MEDS lead workers and supervisors. The audit plan was developed without advance knowledge that Department policies would change and before staff cutbacks forced lead workers to carry caseloads while training new staff. Given the current circumstances:</p> <ul style="list-style-type: none">• The audit plan will be updated to ensure additional oversight of the internal corrective action plan.• Cases to audit are selected at random for seasoned employees or 100% review for new employees.• Caseload duties have been shifted to allow leads and supervisors protected time to audit.• Supervisors will monitor their team's audit progress.
		Completion Date:	Estimated, April 2004

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Department of Social and Health Services (DSHS)

Fiscal Year	Finding Number	Finding and Corrective Action Plan	
03	13	<p>Finding: The Department of Social and Health Services, Aging and Disability Services Administration (ADSA) and Medical Assistance Administration (MAA), have not set up an effective system of communication that would ensure that Medicaid payments are not being made to nursing homes that are not in compliance with the federally mandated health and safety standards.</p> <p>Questioned Costs: <u>CFDA #</u> <u>Amount</u> 93.778 \$0</p> <p>Status: No corrective action required</p> <p>Corrective Action: The Department concurs it needed to strengthen controls over this process, and disagreed with the auditor's recommendations. The recently installed notification process involving the federal Center for Medicare and Medicaid Services (CMS) has solved the problem.</p> <p>The current process is as follows:</p> <ul style="list-style-type: none"> • ADSA recommends the need for an enforcement action to CMS. • CMS takes the enforcement action. • CMS communicates directly with MAA regarding dates of denial of payment. <p>Any further notification by ADSA to MAA would be duplicative and only add confusion.</p> <p>(Last year only 14 of 114 facilities did not come into compliance prior to CMS implementing a denial of payment remedy. Given the auditor's recommendation, ADSA would have communicated 100 unnecessary notices to MAA).</p> <p>Completion Date: N/A</p>	

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Department of Social and Health Services (DSHS)

Fiscal Year	Finding Number	Finding and Corrective Action Plan					
03	14	Finding:	The Department of Social and Health Services, Medical Assistance Administration (MAA), is not complying with subrecipient monitoring requirements for the Medicaid Program.				
		Questioned Costs:	<table><tr><td><u>CFDA #</u></td><td><u>Amount</u></td></tr><tr><td>93.778</td><td>\$0</td></tr></table>	<u>CFDA #</u>	<u>Amount</u>	93.778	\$0
<u>CFDA #</u>	<u>Amount</u>						
93.778	\$0						
		Status:	Corrective action in progress				
		Corrective Action:	<p>The Department’s Accounting Policy Management Board is developing an agency wide policy on subrecipient monitoring requirements. This policy is expected to provide clearer guidance for all of DSHS’ programs.</p> <p>Currently, MAA ensures compliance with the subrecipient monitoring requirements by:</p> <ul style="list-style-type: none">• Reviewing the entity’s annual audit report and following up with corrective action plan.• Reviewing monthly billings that have supporting documentation attached and reviewing program/progress reports that provide DSHS with status of the program along with current measurements.• Providing subrecipients with program information in the contract and assistance on contract requirements.				
		Completion Date:	Estimated, June 2004				

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Department of Social and Health Services (DSHS)

Fiscal Year	Finding Number	Finding and Corrective Action Plan					
03	15	Finding:	The Department of Social and Health Services, Aging and Disability Services Administration, cannot determine whether nursing home payment rates properly excluded unallowable expenditures related to supplemental Medicaid payments.				
		Questioned Costs:	<table><tr><td><u>CFDA #</u></td><td><u>Amount</u></td></tr><tr><td>93.778</td><td>\$0</td></tr></table>	<u>CFDA #</u>	<u>Amount</u>	93.778	\$0
<u>CFDA #</u>	<u>Amount</u>						
93.778	\$0						
		Status:	Corrective action in progress				
		Corrective Action:	<p>The audit finding was divided into two conditional areas:</p> <p>Condition 1: <u>DSHS must follow its own audit procedures and ensure that supporting schedules detailing expenditures attributable to Proshare and other unallowable revenues are present in cost reports and that these expenditures are appropriately offset.</u> Participating facilities will be directed to report their expenditure of Proshare funds so that it can be confirmed that such expenditures are not included in the Medicaid rate-setting and settlement processes. Such reporting started in January 2004, and will be completed when facilities no longer receive Proshare funds.</p> <p>Condition 2: <u>The Department should determine if nursing home rates should be recalculated to identify possible unallowable costs charged to Medicaid.</u> The Department disagrees that there is a risk that current nursing home rates are in any significant way inflated by inclusion of Proshare funded expenses in the rate setting process for Public Hospital District (PHD) nursing facilities. Refer to Department comments on page F-62.</p> <p>The Department will continue to investigate the situation and will adjust rates downward and assess overpayments if found to be appropriate.</p>				
		Completion Date:	On-going				

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Department of Social and Health Services (DSHS)

Fiscal Year	Finding Number	Finding and Corrective Action Plan					
03	16	Finding:	The Department of Social and Health Services, Medical Assistance Administration (MAA), has not established sufficient internal controls to ensure compliance with Medicaid provisions regarding licensing and other eligibility criteria for its health care providers.				
		Questioned Costs:	<table><tr><td><u>CFDA #</u></td><td><u>Amount</u></td></tr><tr><td>93.778</td><td>\$0</td></tr></table>	<u>CFDA #</u>	<u>Amount</u>	93.778	\$0
<u>CFDA #</u>	<u>Amount</u>						
93.778	\$0						
		Status:	Corrective action in progress				
		Corrective Action:	<p>The audit finding was divided into five conditional areas:</p> <p>Condition 1: <u>The Department must establish and enforce a termination deadline for providers who have not re-enrolled. This would automatically eliminate those providers who are deceased and whose licenses have expired and whose affiliations are no longer valid.</u></p> <p>DSHS has established and enforced a termination deadline for the provider re-enrollment project since December of 2003. This deadline will enable MAA to terminate the providers that have not re-enrolled because they are deceased, have expired licenses, moved, or sold their practices.</p> <p>Condition 2: <u>The Department should update its Medical Management Information System (MMIS) with the monthly licensing data sent by the Department of Health (DOH).</u></p> <p>MAA currently receives the list of excluded providers from the Health and Human Services Office of Inspector General to terminate the provider numbers monthly. In April of 2004, DSHS will start matching the DOH license database with the provider file database monthly.</p> <p>(Continued)</p>				

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Department of Social and Health Services (DSHS)

Fiscal Year	Finding Number	Finding and Corrective Action Plan	
03	16 (Cont'd)	Corrective Action:	<p>Condition 3: <u>The Department must establish controls that would ensure that claims submitted by providers who have practice restrictions associated with their licenses are not reimbursed for services they are no longer licensed to perform.</u></p> <ul style="list-style-type: none"> • DSHS is establishing a process in the provider enrollment unit that if a provider has practice restrictions associated with his/her licenses; DSHS will send information to Quality Management Section to determine how or what type of limitation will be placed on their provider file. Completion, April 2004. • DSHS established a core provider agreement database that holds information about each core provider agreement that is sent in to track the status of the core provider agreement and generate reports once a week that indicate problems with the provider file if claims are not paying correctly. Completed, March 2004. <p>Condition 4: <u>The Department should send the letters of expiration generated by its MMIS to providers on a monthly basis when there is not an active license listed on the DOH website.</u> DSHS currently receives a list plus the corresponding computer generated letters to send to providers whose licenses are going to expire during the next month. The Department then sends the letters to the providers after verifying with the DOH license website that the licenses have not been renewed. Completed, March 2004.</p> <p>Condition 5: <u>The Department must provide the resources needed to enable the MAA to ensure the initial approval process is conducted as management intends.</u> MAA will develop a plan to improve monitoring and oversight to ensure procedures for the initial approval process are conducted as management intends.</p> <p>Completion Date: Estimated, June 2004</p>

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Department of Social and Health Services (DSHS)

Fiscal Year	Finding Number	Finding and Corrective Action Plan					
03	17	Finding:	The Department of Social and Health Services, Medical Assistance Administration has not established sufficient internal controls to ensure that capitation rates for its managed care providers are based on accurate fee-for-service encounter data.				
		Questioned Costs:	<table><tr><td><u>CFDA #</u></td><td><u>Amount</u></td></tr><tr><td>93.778</td><td>\$0</td></tr></table>	<u>CFDA #</u>	<u>Amount</u>	93.778	\$0
<u>CFDA #</u>	<u>Amount</u>						
93.778	\$0						
		Status:	No corrective action taken				
		Corrective Action:	<p>The audit finding was divided into three conditional areas:</p> <p>Condition 1: <u>The Department must continue to develop its fraud detection, enforcement, and prevention procedures for fee-for-service provider claims expanding to all provider areas.</u></p> <ul style="list-style-type: none">The Department does not concur with this finding. Fraud and Abuse policies and procedures are in place and compliant with the Center for Medicare and Medicaid Services (CMS) guidelines for managed care.Current and future fee-for-service fraud and abuse is irrelevant to current and future managed care rate setting. <p>Condition 2: <u>The Department must develop formal procedures for referral to the Medicaid Fraud Control Unit or other enforcement action</u></p> <p>The Department does not concur with this finding. Refer to the second bullet above.</p> <p>Condition 3: <u>The Department must review the use of data used in setting capitation rates to ensure that rates are not affected by erroneous fee-for-service data.</u></p> <p>The Department does not concur with this finding. The auditor misunderstood the rate setting process; placing too much importance on fee-for-service and encounter data in current rate setting. The only fee-for-service data that has ever entered into rate setting is from 1993.</p>				
		Completion Date:	N/A				

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Department of Social and Health Services (DSHS)

Fiscal Year	Finding Number	Finding and Corrective Action Plan					
03	18	Finding:	The Department of Social and Health Services did not comply with federal time and effort reporting requirements for its Rehabilitation Services grant.				
		Questioned Costs:	<table><tr><td><u>CFDA #</u></td><td><u>Amount</u></td></tr><tr><td>84.126</td><td>\$0</td></tr></table>	<u>CFDA #</u>	<u>Amount</u>	84.126	\$0
		<u>CFDA #</u>	<u>Amount</u>				
		84.126	\$0				
		Status:	Corrective action in progress				
Corrective Action:	The Department is designing a certification form to meet OMB Circular A-87 requirements. Once the form is available, the Department will issue an agency-wide policy mandating its use by all employees who work 100 percent on a single federal program. The policy will require completion of the certification form on a semi-annual basis.						
Completion Date:	Estimated, July 2004						

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Department of Social and Health Services (DSHS)

Fiscal Year	Finding Number	Finding and Corrective Action Plan					
03	19	Finding:	The Department of Social and Health Services, Economic Services Administration, should improve compliance with eligibility requirements for the Temporary Assistance to Needy Families Program.				
		Questioned Costs:	<table><tr><td><u>CFDA #</u></td><td><u>Amount</u></td></tr><tr><td>93.558</td><td>\$20,840</td></tr></table>	<u>CFDA #</u>	<u>Amount</u>	93.558	\$20,840
<u>CFDA #</u>	<u>Amount</u>						
93.558	\$20,840						
		Status:	Corrective action in progress				
		Corrective Action:	<p><u>Periodically compare information provided by recipients with applicable records maintained with other state agencies and investigate any discrepancies.</u></p> <p>The Department is developing a cross-match of Temporary Assistance for Needy Family (TANF) recipients without earnings in the Automated Client Eligibility System (ACES) to same family earnings records maintained by the Employment Security Department. A discrepancy list will be generated monthly based on TANF review end dates. Cases with significant discrepancies will be referred to the DSHS regions for investigation and appropriate corrective action. Completion estimated, September 2004.</p> <p><u>Require employees to follow state regulations regarding Social Security numbers and investigate and resolve invalid numbers</u></p> <p>The Department will provide employees of the TANF program with access to the ACES training documents on using social security Alerts. Training documents will be placed on the ACES web site. The Department will then send a message via the Inside Economic Services Administration (IESA) network advising field employees of the training documents availability. The notification will be resent annually. Estimated completion, June 2004.</p> <p><u>Ensure its manual accurately reflects the applicable current Washington Administrative Codes.</u></p> <p>A revision of the Eligibility A-Z Manual is in progress. The Citizenship and Alien Status chapter is being revised. Estimated completion, June 2004.</p>				
		Completion Date:	Estimated, September 2004				

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Department of Social and Health Services (DSHS)

Fiscal Year	Finding Number	Finding and Corrective Action Plan							
03	20	<p>Finding:</p> <p>The Department of Social and Health Services, Division of Childcare and Early Learning (DCCEL), does not have adequate internal controls over support for payments made to licensed family home providers and assurance that all recovered overpayments are credited to the proper funding source.</p> <p>Questioned Costs:</p> <table><tr><td><u>CFDA #</u></td><td><u>Amount</u></td></tr><tr><td>93.575, 93.596</td><td>\$0</td></tr><tr><td>93.558, 93.667</td><td></td></tr></table> <p>Status:</p> <p>Corrective Action:</p>	<u>CFDA #</u>	<u>Amount</u>	93.575, 93.596	\$0	93.558, 93.667		<p>Corrective action in progress</p> <p><u>Require all licensed family home childcare providers use a standard attendance record issued by the Department.</u> Once the new Family Home Child Care WAC is finalized, parents/guardians will be required to sign children in and out of care. This documentation is necessary to determine the type of information available and necessary for an attendance form. DCCEL will analyze this information in order to determine if one, or several attendance forms need to be produced and standardized.</p> <p><u>Require family home child care providers to have the parent or custodian of each child sign the standard attendance record when the child arrives and departs from care, noting the arrival and departure times.</u></p> <ul style="list-style-type: none">• April 2003, DCCEL began revising the Family Home Child Care WAC to require children to be signed in and out of childcare.• May 2003, eighteen (18) forums were held to obtain input from licensed family child care providers.• June 2003, a forum was held to obtain input from childcare licensors.• July 2003, a forum was held to obtain input from stakeholders.• September 2003, community partners and Department staff reviewed the first draft of the WAC.• December 2003, the second draft of the revised WAC was posted for public review and comment.• February 2004, comments were reviewed and draft WAC was revised. <p>Estimated completion August 2004.</p> <p>(Continued)</p>
<u>CFDA #</u>	<u>Amount</u>								
93.575, 93.596	\$0								
93.558, 93.667									

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Department of Social and Health Services (DSHS)

Fiscal Year	Finding Number	Finding and Corrective Action Plan	
03	20 (Cont'd)	Corrective Action:	<u>Ensure that all funds recouped are returned to their proper sources.</u> Funds recouped by Office of Financial Recovery (OFR) are allocated (through the cost allocation system) as reduction in expenditure for the funding sources where they originated. No further action is planned.
		Completion Date:	Estimated, October 2004

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Department of Social and Health Services (DSHS)

Fiscal Year	Finding Number	Finding and Corrective Action Plan					
03	21	Finding:	The Department of Social and Health Services, Division of Developmental Disabilities (DDD), made inappropriate payments to a for-profit agency with which it has a contract to provide services to its clients.				
		Questioned Costs:	<table><tr><td><u>CFDA #</u></td><td><u>Amount</u></td></tr><tr><td>93.778</td><td>\$43,106</td></tr></table>	<u>CFDA #</u>	<u>Amount</u>	93.778	\$43,106
		<u>CFDA #</u>	<u>Amount</u>				
		93.778	\$43,106				
		Status:	Corrective action in progress				
Corrective Action:	<p><u>Monitor its contracts to ensure payments are proper.</u></p> <p>DDD developed a spreadsheet feature in its cost report summary file that highlights any reported cost (from the agency's cost reports) that is over 20% of the average cost for all agencies. The purpose of this variance flag is to easily identify and follow up on costs that are significantly outside the norm. Some of the costs that the subgrantee in question reported in 2000 and 2001, would have been highlighted in the spreadsheet as possibly unreasonable costs and subject to follow-up action.</p> <p>DDD offers and encourages subgrantees to attend cost report training offered by the DDD Cost Reimbursement Unit. Agencies that attend the trainings make fewer mistakes and provide more reliable information. The Division has on some occasions used the Cost Reimbursement Analysts to do some field auditing independently or in conjunction with Program Evaluators or regional staff. The Division will be doing additional field audits in the coming year as time and resources permit. Completion March 2004 and ongoing.</p> <p>(Continued)</p>						

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Department of Social and Health Services (DSHS)

Fiscal Year	Finding Number	Finding and Corrective Action Plan	
03	21 (Cont'd)	Corrective Action:	<p><u>Pursue recovery of the 2000 and 2001 costs from the applicable agency and determine whether similar costs were improperly reported in succeeding years.</u></p> <p>DDD worked with the subgrantee to revise the 2000 and 2001 cost reports to properly state allowable costs and determine subsequent payback amounts. The Division will issue a settlement letter requesting the repayment of funds as soon as the decision is made by the DDD Region 3 Administrator whether to approve, or not approve, a partial offset (applying the non-staff loss provision of the subgrantee's contract) to the 2001 settlement. Completion March 2004.</p> <p><u>Ensure costs recovered are returned to the appropriate funding sources.</u></p> <p>DDD will coordinate with DSHS' Office of Accounting Services (OAS) and Office of Financial Responsibility (OFR) to ensure that funds are recovered and returned to the appropriate funding source. Estimated completion, April 2004.</p>
		Completion Date:	Estimated, April 2004

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Department of Social and Health Services (DSHS)

Fiscal Year	Finding Number	Finding and Corrective Action Plan					
03	22	<p>Finding:</p> <p>The Department of Social and Health Services, Mental Health Division (MHD), did not properly monitor its contract with a non-profit agency whose funds were used for the personal expenses of a staff member.</p> <p>Questioned Costs:</p> <table><tr><td><u>CFDA #</u></td><td><u>Amount</u></td></tr><tr><td>93.958</td><td>\$165,000</td></tr></table> <p>Status:</p> <p>Corrective action in progress</p> <p>Corrective Action:</p> <ol style="list-style-type: none">1. A MHD policy on contract monitoring has been drafted and is before the DSHS Director for final approval.2. Most headquarters program staff has attended contracting training and is familiar with the provisions of the draft administrative policy and the requirements of contract monitoring. Completed, January 1, 2004.3. MHD will review contract monitoring requirements, periodically, at staff meetings, which are held monthly.4. Procedures have been established to require a comparison of billings to contract provisions. No payments are allowed prior to satisfaction of contract requirements. Completed, January 1, 2004.5. Program Managers are now responsible for payment authorization, verification of reports and that services have been received. Completed, January 1, 2004.6. A letter will be sent to the National Alliance for the Mentally Ill (NAMI) requesting verification of services in the questioned contract period. If verification cannot be documented to the requirements of the contract, NAMI will be requested to repay the \$165,000. Potential fund repayment should be completed by June 2004.7. A new contract will not be awarded to NAMI until all elements of the Corrective Action Plan are completed and related accountability issues are satisfied. <p>Completion Date:</p> <p>Estimated, June 2004</p>	<u>CFDA #</u>	<u>Amount</u>	93.958	\$165,000	
<u>CFDA #</u>	<u>Amount</u>						
93.958	\$165,000						

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University of Washington (UW)

Fiscal Year	Finding Number	Finding and Corrective Action Plan							
03	23	<p>Finding:</p> <p>The University of Washington did not comply with federal cost principles for its research and development programs.</p> <p>Questioned Costs:</p> <table><tr><td><u>CFDA #</u></td><td><u>Amount</u></td></tr><tr><td>93.361, 93.279</td><td>\$35,977</td></tr><tr><td>12.000</td><td></td></tr></table> <p>Status:</p> <p>Corrective action in progress</p> <p>Corrective Action:</p> <p><u>Parenting Clinic – Failure to allocate charges properly</u></p> <ol style="list-style-type: none">1. Train and provide guidance to research coordinator:<ol style="list-style-type: none">a. Attend UW-sponsored training (completed February 29, 2004).b. Meet regularly with department administration for guidance on grants management (estimated completion September 2004).2. Allocate costs accurately using new tracking system (estimated completion September 2004). <p><u>Applied Physics Lab – Failure to document overtime properly resulting in overpayment</u></p> <ol style="list-style-type: none">1. Revise weekly time sheet forms to require daily detail of overtime hours worked (completed March 15, 2004).2. Recover salary overpayments from two employees (employees are current on installment plan repayment – estimated completion June 2004). <p>Completion Date:</p> <p>Estimated, September 2004</p>	<u>CFDA #</u>	<u>Amount</u>	93.361, 93.279	\$35,977	12.000		
<u>CFDA #</u>	<u>Amount</u>								
93.361, 93.279	\$35,977								
12.000									